

construct various projects for improvements to rivers and harbors of the United States, and for other purposes.

AMENDMENT NO. 868

At the request of Mr. BARRASSO, the names of the Senator from Mississippi (Mr. COCHRAN), the Senator from Arkansas (Mr. BOOZMAN) and the Senator from Nevada (Mr. HELLER) were added as cosponsors of amendment No. 868 proposed to S. 601, a bill to provide for the conservation and development of water and related resources, to authorize the Secretary of the Army to construct various projects for improvements to rivers and harbors of the United States, and for other purposes.

AMENDMENT NO. 874

At the request of Mr. LEVIN, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of amendment No. 874 intended to be proposed to S. 601, a bill to provide for the conservation and development of water and related resources, to authorize the Secretary of the Army to construct various projects for improvements to rivers and harbors of the United States, and for other purposes.

AMENDMENT NO. 893

At the request of Mr. LEVIN, the name of the Senator from Ohio (Mr. PORTMAN) was added as a cosponsor of amendment No. 893 proposed to S. 601, a bill to provide for the conservation and development of water and related resources, to authorize the Secretary of the Army to construct various projects for improvements to rivers and harbors of the United States, and for other purposes.

AMENDMENT NO. 907

At the request of Mr. BROWN, the name of the Senator from Ohio (Mr. PORTMAN) was added as a cosponsor of amendment No. 907 proposed to S. 601, a bill to provide for the conservation and development of water and related resources, to authorize the Secretary of the Army to construct various projects for improvements to rivers and harbors of the United States, and for other purposes.

AMENDMENT NO. 909

At the request of Mr. HOEVEN, the names of the Senator from South Dakota (Mr. THUNE), the Senator from North Dakota (Ms. HEITKAMP), the Senator from South Dakota (Mr. JOHNSON) and the Senator from Montana (Mr. BAUCUS) were added as cosponsors of amendment No. 909 proposed to S. 601, a bill to provide for the conservation and development of water and related resources, to authorize the Secretary of the Army to construct various projects for improvements to rivers and harbors of the United States, and for other purposes.

STATEMENTS ON INTRODUCED  
BILLS AND JOINT RESOLUTIONS

By Mr. SANDERS (for himself  
and Mr. BURR):

S. 944. A bill to amend title 38, United States Code, to require courses

of education provided by public institutions of higher education that are approved for purposes of the All-Volunteer Force Educational Assistance Program and Post-9/11 Educational Assistance to charge veterans tuition and fees at the in-State tuition rate, and for other purposes; to the Committee on Veterans' Affairs.

Mr. SANDERS. Mr. President, today, as Chairman of the Senate Committee on Veterans' Affairs, I am proud to introduce the Veterans' Educational Transition Act of 2013.

My colleague and ranking member of the Senate Committee on Veterans' Affairs, Senator BURR, joins me in introducing this important legislation.

The Department of Defense estimates that approximately 250,000 to 300,000 servicemembers will separate annually for the next 4 years. That is more than one million brave men and women who will face the harsh reality of transitioning back to civilian life. Many of them will elect to further their education by using the most lucrative benefit afforded to them since WWII—the Post-9/11 GI Bill. Since 2009, the Department of Veterans Affairs, VA, has paid nearly 1 million Post-9/11 GI Bill beneficiaries more than \$28 billion.

The Post-9/11 GI Bill stands as a testament of our willingness to invest in our newest generation of veterans. Unfortunately, this investment often falls short of what they need to complete a post-secondary education and successfully transition back to civilian life. They deserve better.

Given the nature of our Armed Forces, servicemembers have little to no say as to where they serve and where they reside during their military service. Thus, when transitioning servicemembers consider what educational institution they want to attend, many of them choose a school in their home State or a State where they previously served.

I have heard from too many veterans that many of these public educational institutions consider them out-of-State students. Given that the Post-9/11 GI Bill only covers in-State tuition and fees for public educational institutions, these veterans are left to cover the difference in cost between the in-State tuition rate and the out-of-State tuition rate. In some States, this difference can be more than \$20,000 per year. As a result, many of our Nation's veterans must use loans to cover this difference and in the process become indebted with large school loans that will take years to pay off.

I applaud the States that have taken initiative to assist our veterans by recognizing them as in-State students for purposes of attending a public educational institution. Yet, there are too many States that still require transitioning veterans to meet stringent residency requirements before they can be considered in-State students. Recently separated veterans may not be able to meet such require-

ments because of their military service, and once enrolled, they cannot legally establish residency because of their status as full-time students.

The Veterans Educational Transition Act of 2013 would require States, as a condition for course approval under the Post-9/11 GI Bill or Montgomery GI Bill, to recognize certain veterans and their dependents using these education benefits as in-State students for purposes of attending a public institution. The veteran must be within 2 years from the date of discharge, and the individual using the benefit must live in the State while attending the school.

This legislation would help our brave men and women who have sacrificed so much in defense of our country transition to the civilian workforce by giving them a fair shot at attaining their educational goals without incurring an additional financial burden simply because they chose to serve their country.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 944

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the "Veterans' Educational Transition Act of 2013".

**SEC. 2. APPROVAL OF COURSES OF EDUCATION PROVIDED BY PUBLIC INSTITUTIONS OF HIGHER EDUCATION FOR PURPOSES OF ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE PROGRAM AND POST-9/11 EDUCATIONAL ASSISTANCE CONDITIONAL ON IN-STATE TUITION RATE FOR VETERANS.**

(a) IN GENERAL.—Section 3679 of title 38, United States Code, is amended by adding at the end the following new subsection:

“(c)(1) Notwithstanding any other provision of this chapter and subject to paragraphs (3) through (5), the Secretary shall disapprove a course of education provided by a public institution of higher education to a covered individual pursuing a course of education with educational assistance under chapter 30 or 33 of this title while living in the State in which the public institution of higher education is located if the institution charges tuition and fees for that course for the covered individual at a rate that is higher than the rate the institution charges for tuition and fees for that course for residents of the State in which the institution is located, regardless of the covered individual's State of residence.

“(2) For purposes of this subsection, a covered individual is any individual as follows:

“(A) A veteran who was discharged or released from a period of not fewer than 180 days of service in the active military, naval, or air service less than two years before the date of enrollment in the course concerned.

“(B) An individual who is entitled to assistance under section 3311(b)(9) or 3319 of this title by virtue such individual's relationship to a veteran described in subparagraph (A).

“(3) It shall not be grounds to disapprove a course of education under paragraph (1) if a public institution of higher education requires a covered individual pursuing a course of education at the institution to demonstrate an intent to establish residency in

the State in which the institution is located in order to be charged tuition and fees for that course at a rate that is equal to or less than the rate the institution charges for tuition and fees for that course for residents of the State.

“(4) The Secretary may waive such requirements of paragraph (1) as the Secretary considers appropriate.

“(5) Disapproval under paragraph (1) shall apply only with respect to educational assistance under chapters 30 and 33 of this title.”.

(b) EFFECTIVE DATE.—Subsection (c) of section 3679 of title 38, United States Code (as added by subsection (a) of this section) shall apply with respect to educational assistance provided for pursuit of programs of education during academic terms that begin after July 1, 2015.

By Mr. CARDIN (for himself and Mr. PORTMAN):

S. 952. A bill to amend the Internal Revenue Code of 1986 to clarify the treatment of church pension plans, and for other purposes; to the Committee on Finance.

Mr. CARDIN. Mr. President, today my colleague Senator PORTMAN and I are introducing this legislation, which refines the language included in a previous bill, S. 3532, introduced in the 112th Congress by Senator Hutchison and myself.

Our goal is to ensure the retirement security of our Nation's clergy, church lay workers, and their families by resolving an unfortunate application of our current pension rules on church pension beneficiaries.

Churches and synagogues established some of the first pension plans in the country, some dating back to the 18th century, and they are designed to ensure that our pastors and lay staff have adequate resources during their retirement years.

Church pensions are critically important compensation plans that help support over one million clergy members across the country in their retirement—particularly those who dedicated their careers to serving in economically disadvantaged congregations.

Church plans developed structures and mechanisms that reflect the differing church polities they serve and their unique status has been recognized in law. However, recent IRS regulations governing 403(b) pension programs and legislative changes have resulted in uncertainty and compliance issues for church pension plans.

The Church Plan Clarification Act is straightforward, non-controversial, and has bipartisan support. I hope we can work quickly to provide clarity for these distinctive plans by enacting this legislation and thereby ensuring that those who dedicate their lives to religious service are not inappropriately and unfairly disadvantaged.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 952

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

# SECTION 1. SHORT TITLE.

This Act may be cited as the “Church Plan Clarification Act of 2013”.

## SEC. 2. CHURCH PLAN CLARIFICATION.

(a) APPLICATION OF CONTROLLED GROUP RULES TO CHURCH PLANS.—

(1) IN GENERAL.—Section 414(c) of the Internal Revenue Code of 1986 is amended—

(A) by striking “For purposes” and inserting the following:

“(1) IN GENERAL.—For purposes”, and

(B) by adding at the end the following new paragraph:

“(2) CHURCH PLANS.—

“(A) GENERAL RULE.—Except as provided in subparagraphs (B) and (C), for purposes of this subsection and subsection (m), an organization that is otherwise eligible to participate in a church plan as defined in subsection (e) shall not be aggregated with another such organization and treated as a single employer with such other organization unless—

“(i) one such organization provides directly or indirectly at least 80 percent of the operating funds for the other organization during the preceding tax year of the recipient organization, and

“(ii) there is a degree of common management or supervision between the organizations.

For purposes of this subparagraph, a degree of common management or supervision exists only if the organization providing the operating funds is directly involved in the day-to-day operations of the other organization.

“(B) NONQUALIFIED CHURCH-CONTROLLED ORGANIZATIONS.—Notwithstanding the provisions of subparagraph (A), for purposes of this subsection and subsection (m), an organization that is a nonqualified church-controlled organization shall be aggregated with one or more other nonqualified church-controlled organizations, or with an organization that is not exempt from tax under section 501, and treated as a single employer with such other organizations, if at least 80 percent of the directors or trustees of such organizations are either representatives of, or directly or indirectly controlled by, the first organization. For purposes of this subparagraph, a ‘nonqualified church controlled organization’ shall mean a church-controlled organization described in section 501(c)(3) that is not a qualified church-controlled organization described in section 3121(w)(3)(B).

“(C) PERMISSIVE AGGREGATION AMONG CHURCH-RELATED ORGANIZATIONS.—Organizations described in subparagraph (A) may elect to be treated as under common control for purposes of this subsection. Such election shall be made by the church or convention or association of churches with which such organizations are associated within the meaning of subsection (e)(3)(D), or by an organization determined by such church or convention or association of churches to be the appropriate organization for making such election.

“(D) PERMISSIVE DISAGGREGATION OF CHURCH-RELATED ORGANIZATIONS.—For purposes of subparagraph (A), in the case of a church plan (as defined in subsection (e)), any employer may permissively disaggregate those entities that are not churches (as defined in section 403(b)(12)(B)) separately from those entities that are churches, even if such entities maintain separate church plans.

“(E) ANTI-ABUSE RULE.—For purposes of subparagraphs (A) and (B), the anti-abuse rule in Treasury Regulation section 1.414(c)-5(f) shall apply.”.

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning before, on, or after the date of the enactment of this Act.

(b) APPLICATION OF CONTRIBUTION AND FUNDING LIMITATIONS TO 403(b) GRANDFATHERED DEFINED BENEFIT PLANS.—

(1) IN GENERAL.—Section 251(e)(5) of the Tax Equity and Fiscal Responsibility Act of 1982 (Public Law 97-248), is amended—

(A) by striking “403(b)(2)” and inserting “403(b)”, and

(B) by inserting before the period at the end the following: “, and shall be subject to the applicable limitations of section 415(b) of such Code as if it were a defined benefit plan under section 401(a) of such Code and not the limitations of section 415(c) of such Code (relating to limitation for defined contribution plans).”.

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply as if included in the enactment of the Tax Equity and Fiscal Responsibility Act of 1982.

(c) AUTOMATIC ENROLLMENT BY CHURCH PLANS.—

(1) IN GENERAL.—This subsection shall supersede any law of a State that relates to wage, salary, or payroll payment, collection, deduction, garnishment, assignment, or withholding which would directly or indirectly prohibit or restrict the inclusion in any church plan (as defined in this subsection) of an automatic contribution arrangement.

(2) DEFINITION OF AUTOMATIC CONTRIBUTION ARRANGEMENT.—For purposes of this subsection, the term “automatic contribution arrangement” means an arrangement—

(A) under which a participant may elect to have the plan sponsor make payments as contributions under the plan on behalf of the participant, or to the participant directly in cash, and

(B) under which a participant is treated as having elected to have the plan sponsor make such contributions in an amount equal to a uniform percentage of compensation provided under the plan until the participant specifically elects not to have such contributions made (or specifically elects to have such contributions made at a different percentage).

(3) NOTICE REQUIREMENTS.—

(A) IN GENERAL.—The plan administrator of an automatic contribution arrangement shall, within a reasonable period before such plan year, provide to each participant to whom the arrangement applies for such plan year notice of the participant's rights and obligations under the arrangement which—

(i) is sufficiently accurate and comprehensive to apprise the participant of such rights and obligations, and

(ii) is written in a manner calculated to be understood by the average participant to whom the arrangement applies.

(B) ELECTION REQUIREMENTS.—A notice shall not be treated as meeting the requirements of subparagraph (A) with respect to a participant unless—

(i) the notice includes an explanation of the participant's right under the arrangement not to have elective contributions made on the participant's behalf (or to elect to have such contributions made at a different percentage),

(ii) the participant has a reasonable period of time, after receipt of the notice described in clause (i) and before the first elective contribution is made, to make such election, and

(iii) the notice explains how contributions made under the arrangement will be invested in the absence of any investment election by the participant.

(4) **EFFECTIVE DATE.**—This subsection shall take effect on the date of the enactment of this Act.

(d) **ALLOW CERTAIN PLAN TRANSFERS AND MERGERS.**—

(1) **IN GENERAL.**—Section 414 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(y) **CERTAIN PLAN TRANSFERS AND MERGERS.**—

“(1) **IN GENERAL.**—Under rules prescribed by the Secretary, except as provided in paragraph (2), no amount shall be includible in gross income by reason of—

“(A) a transfer of all or a portion of the account balance of a participant or beneficiary, whether or not vested, from a plan described in section 401(a) or an annuity contract described in section 403(b), which is a church plan described in subsection (e) to an annuity contract described in section 403(b), if such plan and annuity contract are both maintained by the same church or convention or association of churches,

“(B) a transfer of all or a portion of the account balance of a participant or beneficiary, whether or not vested, from an annuity contract described in section 403(b) to a plan described in section 401(a) or an annuity contract described in section 403(b), which is a church plan described in subsection (e), if such plan and annuity contract are both maintained by the same church or convention or association of churches, or

“(C) a merger of a plan described in section 401(a), or an annuity contract described in section 403(b), which is a church plan described in subsection (e) with an annuity contract described in section 403(b), if such plan and annuity contract are both maintained by the same church or convention or association of churches.

“(2) **LIMITATION.**—Paragraph (1) shall not apply to a transfer or merger unless the participant's or beneficiary's benefit immediately after the transfer or merger is equal to or greater than the participant's or beneficiary's benefit immediately before the transfer or merger.

“(3) **QUALIFICATION.**—A plan or annuity contract shall not fail to be considered to be described in sections 401(a) or 403(b) merely because such plan or account engages in a transfer or merger described in this subsection.

“(4) **DEFINITIONS.**—For purposes of this subsection:

“(A) **CHURCH.**—The term ‘church’ includes an organization described in subparagraph (A) or (B)(ii) of subsection (e)(3).

“(B) **ANNUITY CONTRACT.**—The term ‘annuity contract’ includes a custodial account described in section 403(b)(7) and a retirement income account described in section 403(b)(9).”.

(2) **EFFECTIVE DATE.**—The amendment made by this subsection shall apply to transfers or mergers occurring after the date of the enactment of this Act.

(e) **INVESTMENTS BY CHURCH PLANS IN COLLECTIVE TRUSTS.**—

(1) **IN GENERAL.**—In the case of—

(A) a church plan (as defined in section 414(e) of the Internal Revenue Code of 1986), including a plan described in section 401(a) of such Code and a retirement income account described in section 403(b)(9) of such Code, and

(B) an organization described in section 414(e)(3)(A) of such Code the principal purpose or function of which is the administration of such a plan or account,

the assets of such plan, account, or organization (including any assets otherwise permitted to be commingled for investment purposes with the assets of such a plan, account, or organization) may be invested in a group

trust otherwise described in Internal Revenue Service Revenue Ruling 81-100 (as modified by Internal Revenue Service Revenue Rulings 2004-67 and 2011-1), or any subsequent revenue ruling that supersedes or modifies such revenue ruling, without adversely affecting the tax status of the group trust, such plan, account, or organization, or any other plan or trust that invests in the group trust.

(2) **EFFECTIVE DATE.**—This subsection shall apply to investments made after the date of the enactment of this Act.

## SUBMITTED RESOLUTIONS

### SENATE RESOLUTION 140—COMMEMORATING AND ACKNOWLEDGING THE DEDICATION AND SACRIFICES MADE BY THE FEDERAL, STATE, AND LOCAL LAW ENFORCEMENT OFFICERS WHO HAVE BEEN KILLED OR INJURED IN THE LINE OF DUTY

Mr. LEAHY (for himself, Mr. GRASSLEY, Mr. CARDIN, and Mr. TOOMEY) submitted the following resolution; which was considered and agreed to:

S. RES. 140

Whereas the well-being of all people in the United States is preserved and enhanced as a direct result of the vigilance and dedication of law enforcement officers;

Whereas more than 900,000 men and women, at great risk to their personal safety, serve the people of the United States as guardians of the peace;

Whereas peace officers are on the front lines in protecting the schools and schoolchildren of the United States;

Whereas, in 2012, 120 peace officers across the United States were killed in the line of duty;

Whereas Congress should strongly support initiatives to reduce violent crime and to increase the factors that contribute to the safety of law enforcement officers;

Whereas more than 19,000 Federal, State, and local law enforcement officers whose names are engraved upon the National Law Enforcement Officers Memorial in Washington, District of Columbia, lost their lives in the line of duty while protecting the people of the United States;

Whereas, in 1962, President John F. Kennedy designated May 15 as “National Peace Officers Memorial Day”; and

Whereas, on May 15, 2013, more than 20,000 peace officers are expected to gather in Washington, District of Columbia, to join the families of their recently-fallen comrades to honor those comrades and all others who went before them: Now, therefore, be it

*Resolved*, That the Senate—

(1) commemorates and acknowledges the dedication and sacrifices made by the Federal, State, and local law enforcement officers who have been killed or injured in the line of duty;

(2) recognizes May 15, 2013, as “National Peace Officers Memorial Day”; and

(3) calls on the people of the United States to observe National Peace Officers Memorial Day with appropriate ceremony, solemnity, appreciation, and respect.

### SENATE RESOLUTION 141—RECOGNIZING THE GOALS OF NATIONAL TRAVEL AND TOURISM WEEK AND HONORING THE VALUABLE CONTRIBUTIONS OF TRAVEL AND TOURISM TO THE UNITED STATES

Mr. BEGICH (for himself, Ms. KLOBUCHAR, Mr. WARNER, Mr. HELLER, Mrs. SHAHEEN, Mr. REID, Mr. KIRK, Mr. SCOTT, Mr. SCHATZ, and Mr. BLUNT) submitted the following resolution; which was considered and agreed to:

S. RES. 141

Whereas National Travel and Tourism Week was established in 1983 through the enactment of the Joint Resolution entitled “Joint Resolution to designate the week beginning May 27, 1984, as ‘National Tourism Week’”, approved November 29, 1983 (Public Law 98-178; 97 Stat. 1126), which recognized the value of travel and tourism;

Whereas National Travel and Tourism Week is celebrated across the United States from May 4 through May 12, 2013;

Whereas more than 120 travel destinations throughout the United States are holding events in honor of National Travel and Tourism Week;

Whereas one out of every 8 jobs in the United States depends on travel and tourism and the industry supports more than 14,600,000 jobs in the United States;

Whereas the travel and tourism industry employs individuals in all 50 States and all the territories of the United States;

Whereas international travel to the United States is the single largest export industry in the country, generating a trade surplus balance of approximately \$45,000,000,000;

Whereas the travel and tourism industry, Congress, and the President have worked to streamline the visa process and make the United States welcoming to visitors from other countries;

Whereas travel and tourism provide significant economic benefits to the United States by generating nearly \$2,000,000,000,000 in annual economic output;

Whereas leisure travel allows individuals to experience the rich cultural heritage and educational opportunities of the United States and its communities; and

Whereas the immense value of travel and tourism cannot be overstated: Now, therefore, be it

*Resolved*, That the Senate—

(1) recognizes May 4 through May 12, 2013, as National Travel and Tourism Week;

(2) commends the travel and tourism industry for its important contributions to the United States; and

(3) commends the employees of the travel and tourism industry for their important contributions to the United States.

## AMENDMENTS SUBMITTED AND PROPOSED

SA 916. Mrs. BOXER submitted an amendment intended to be proposed by her to the bill S. 601, to provide for the conservation and development of water and related resources, to authorize the Secretary of the Army to construct various projects for improvements to rivers and harbors of the United States, and for other purposes; which was ordered to lie on the table.

SA 917. Mr. DURBIN submitted an amendment intended to be proposed to amendment SA 906 proposed by Mr. DURBIN (for himself, Mr. BLUNT, Mrs. MCCASKILL, Mr. ALEXANDER, Mr. KIRK, Mr. HARKIN, Mr. FRANKEN, Mr. COCHRAN, Mr. WICKER, Mr. BOOZMAN, Mr.